

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Pioneer Regional School Corp (0775)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$1,262,771	\$1,494,046	\$1,567,945	24%	5%
	11300 High School	\$1,151,442	\$1,230,545	\$1,216,755	6%	-1%
	11450 Consumer and Homemaking	\$86,636	\$56,042	\$57,861	-33%	3%
	11910 Competency Testing	\$3,061	\$1,403	\$138	-96%	-90%
	12100 Gifted and Talented	\$17,263	\$10,955	\$12,037	-30%	10%
	12710 Equal Opportunity At Risk	\$8,637	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$2,570	\$4,702	\$2,564	0%	-45%
	14300 High School	\$21,927	\$12,678	\$32,320	47%	155%
	16200 Preventive Remediation	\$26,789	\$22,221	\$27,445	2%	24%
	22220 School Library	\$78,170	\$50,703	\$53,296	-32%	5%
	22230 Audiovisual	\$11,672	\$5,755	\$25,460	118%	342%
	24100 Office of the Principal Services	\$217,427	\$357,881	\$370,639	70%	4%
	25820 Textbooks and Repairs	\$101,522	\$120,423	\$63,471	-37%	-47%
	25840 Other Textbook Rental Services	\$1,002	\$1,182	\$1,222	22%	3%
	25870 Materials and Supplies	\$24,214	\$47,510	\$57,277	137%	21%
	26497 Teachers Retirement Fund	\$139,477	\$142,000	\$234,233	68%	65%
	41100 Transfer Tuition	\$29,664	\$6,152	\$2,037	-93%	-67%
	41300 Area Vocational Schools	\$117,821	\$185,054	\$171,430	46%	-7%
	41400 Joint Services and Supply	\$250,012	\$474,800	\$425,440	70%	-10%
	41900 Other	\$1,014	\$55	\$0	-100%	-100%
<b>Student Academic Achievement Total</b>		<b>\$3,553,093</b>	<b>\$4,224,107</b>	<b>\$4,321,568</b>	<b>22%</b>	<b>2%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$94,607	\$139,367	\$147,920	56%	6%
	21340 Nurse Services	\$19,791	\$25,534	\$31,162	57%	22%
	22110 Service Area Direction	\$4,662	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$1,177	\$60	\$165	-86%	174%
	23120 Service Area Assistants	\$14,354	\$13,472	\$13,400	-7%	-1%
	23210 Office of the Superintendent	\$85,880	\$131,793	\$134,849	57%	2%
	23220 Community Relations	\$0	\$4,786	\$3,464	n/a	-28%
	26700 Technology Coordinator	\$0	\$65,520	\$67,390	n/a	3%
	26710 Technology Support and Maintenance	\$0	\$6,289	\$7,847	n/a	25%
<b>Student Instructional Support Total</b>		<b>\$220,471</b>	<b>\$386,821</b>	<b>\$406,197</b>	<b>84%</b>	<b>5%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$8,489	\$11,790	\$14,538	71%	23%
	23160 Promotion Expenses	\$2,439	\$469	\$543	-78%	16%
	23230 Staff Relations and Negotiations	\$0	\$411	\$0	n/a	-100%

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	25230 Receiving and Disbursing Funds	\$0	\$18,011	\$18,575	n/a	3%
	25291 Refund of Revenue	\$20	\$0	\$1,434	> 500%	n/a
	25360 Rent of Buildings & Equipment	\$20,279	\$54,703	\$54,378	168%	-1%
	25420 Maintenance of Buildings	\$393,389	\$708,193	\$676,654	72%	-4%
	25430 Maintenance of Grounds	\$1,221	\$352	\$3,670	201%	> 500%
	25440 Maintenance of Equipment	\$46,815	\$34,334	\$44,095	-6%	28%
	25450 Vehicle Maintenance (other than buses)	\$631	\$0	\$0	-100%	n/a
	25470 Insurance (other than buses)	\$57,955	\$77,338	\$61,415	6%	-21%
	25510 Service Area Direction	\$41,887	\$36,058	\$39,895	-5%	11%
	25520 Vehicle Operation	\$143,671	\$266,259	\$276,906	93%	4%
	25540 Vehicle Servicing and Maintenance	\$120,534	\$166,921	\$209,105	73%	25%
	25550 Purchase of School Buses	\$117,061	\$127,027	\$48,911	-58%	-61%
	25560 Insurance on Buses	\$7,647	\$11,794	\$10,761	41%	-9%
	25580 Contracted Transportation Services	\$6,610	\$6,810	\$621	-91%	-91%
	25590 Other Pupil Transportation Services	\$1,632	\$1,682	\$1,827	12%	9%
	25591 Bus Driver Training	\$0	\$0	\$0	n/a	n/a
	25620 Food Preparation and Dispensing	\$127,957	\$167,290	\$180,098	41%	8%
	25640 Food Purchases	\$149,041	\$246,066	\$261,198	75%	6%
	25690 Other Food Services	\$4,841	\$36,177	\$51,734	> 500%	43%
	25920 Ditch Assessments	\$0	\$0	\$16	n/a	n/a
	26200 Planning, Research, Develop., & Evaluation	\$2,360	\$4,481	\$6,106	159%	36%
	26300 Information Services	\$4,115	\$5,313	\$4,989	21%	-6%
	26495 Official Bonds	\$400	\$400	\$400	0%	0%
	31000 Direction of Community Services	\$89	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$14,830	\$24,252	\$27,348	84%	13%
	34000 Athletic Coaches	\$79,473	\$96,049	\$71,003	-11%	-26%
	39900 Other Community Services	\$0	\$0	\$2,640	n/a	n/a
	49200 Scholarships	\$0	\$0	\$0	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,353,385</b>	<b>\$2,102,179</b>	<b>\$2,068,862</b>	<b>53%</b>	<b>-2%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$3,940	\$0	\$0	-100%	n/a
	25330 Professional Services	\$1,718	\$21,834	\$9,155	433%	-58%
	25350 Building Acquisition/Construction/Improvement	\$30,707	\$219,156	\$256,090	> 500%	17%
	25355 Sports Facilities	\$0	\$0	\$17,798	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$59,803	\$192,932	\$100,950	69%	-48%
	25390 Other Facilities Acquisition & Construction	\$17,664	\$23,849	\$14,193	-20%	-40%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$0	\$25,000	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$0	\$121,703	n/a	n/a
	52300 Emergency Loans, INTEREST ON DEBT	\$0	\$28,432	\$32,800	n/a	15%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	53100 Buildings, LEASE RENTAL	\$179,000	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$40,247	\$620,468	\$647,151	> 500%	4%
<b>Nonoperational Total</b>		<b>\$333,078</b>	<b>\$1,106,671</b>	<b>\$1,224,840</b>	<b>268%</b>	<b>11%</b>
<b>prorated</b>						
	26491 PERF	\$28,246	\$11,459	\$33,313	18%	191%
	26492 Social Security	\$270,105	\$327,216	\$332,583	23%	2%
	26494 Group Insurance	\$154,044	\$385,284	\$416,588	170%	8%
	26496 Unemployment Compensation	\$5,600	\$7,995	\$0	-100%	-100%
	26498 Severance/Early Retirement Pay	\$0	\$1,376,739	\$0	n/a	-100%
<b>prorated Total</b>		<b>\$457,994</b>	<b>\$2,108,693</b>	<b>\$782,483</b>	<b>71%</b>	<b>-63%</b>
<b>Not Categorized</b>						
	59000 Other Debt Services	\$0	\$0	\$12,500	n/a	n/a
<b>Not Categorized Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$12,500</b>	<b>n/a</b>	<b>n/a</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,923,637	\$6,134,999	\$4,890,561	25%	-20%	66.3%	61.8%	55.5%
Student Instructional Support	\$248,099	\$443,465	\$467,763	89%	5%	4.2%	4.5%	5.3%
Overhead and Operational	\$1,413,208	\$2,243,336	\$2,220,786	57%	-1%	23.9%	22.6%	25.2%
Nonoperational	\$333,078	\$1,106,671	\$1,224,840	268%	11%	5.6%	11.1%	13.9%
Not Categorized	\$0	\$0	\$12,500					
<b>Grand Total</b>	<b>\$5,918,021</b>	<b>\$9,928,472</b>	<b>\$8,816,450</b>	<b>49%</b>	<b>-11%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>70.5%</b>	<b>66.3%</b>	<b>60.8%</b>